

### ***Caution: DRAFT FORM***

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site ([www.irs.gov](http://www.irs.gov)).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Department of the Treasury  
Internal Revenue Service

▶ Attach to the corporation's tax return.

**2006**

Name

Employer identification number

<b>1</b>	Alternative minimum tax (AMT) for 2005. Enter the amount from line 14 of the 2005 Form 4626	<b>1</b>		
<b>2</b>	Minimum tax credit carryforward from 2005. Enter the amount from line 9 of the 2005 Form 8827	<b>2</b>		
<b>3</b>	Enter the total of any 2005 unallowed nonconventional source fuel credit and 2005 unallowed qualified electric vehicle credit (see instructions)	<b>3</b>		
<b>4</b>	Add lines 1, 2, and 3	<b>4</b>		
<b>5</b>	Enter the corporation's 2006 regular income tax liability minus allowable tax credits (see instructions)	<b>5</b>		
<b>6</b>	Is the corporation a "small corporation" exempt from the AMT for 2006 (see instructions)? • <b>Yes.</b> Enter 25% of the excess of line 5 over \$25,000. If line 5 is \$25,000 or less, enter -0- • <b>No.</b> Complete Form 4626 for 2006 and enter the tentative minimum tax from line 12	<b>6</b>		
<b>7</b>	Subtract line 6 from line 5. If zero or less, enter -0-	<b>7</b>		
<b>8</b>	<b>Minimum tax credit.</b> Enter the <b>smaller</b> of line 4 or line 7 here and on Form 1120, Schedule J, line 5d or the appropriate line of the corporation's income tax return. If the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions	<b>8</b>		
<b>9</b>	<b>Minimum tax credit carryforward to 2007.</b> Subtract line 8 from line 4. Keep a record of this amount to carry forward and use in future years	<b>9</b>		

